



3015 (02-09-04)

ANNUAL REPORT

OF

Name: ABBOTSFORD MUNICIPAL WATER UTILITY

Principal Office: 203 E. BIRCH STREET
P.O. BOX 589
ABBOTSFORD, WI 54405-0589

For the Year Ended: DECEMBER 31, 2002

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: ABBOTSFORD MUNICIPAL WATER UTILITY**Utility Address:** 203 E. BIRCH STREET

P.O. BOX 589

ABBOTSFORD, WI 54405-0589

When was utility organized? 1/1/1900**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MR WILLIAM BEIL**Title:** ADMINISTRATOR OF PUBLIC WORKS**Office Address:**

203 E. BIRCH STREET

P.O. BOX 589

ABBOTSFORD, WI 54405-0589

Telephone: (715) 223 - 3444**Fax Number:** (715) 223 - 8891**E-mail Address:** abbych@charter.net

Individual or firm, if other than utility employee, preparing this report:

Name: ROBERT T. GANSCHOW**Title:** MANAGER**Office Address:** WIPFLI ULLRICH BERTELSON LLP

3703 OAKWOOD HILLS PARKWAY

P.O. BOX 690

EAU CLAIRE, WI 54702-0690

Telephone: (715) 858 - 6642**Fax Number:** (715) 832 - 2345**E-mail Address:** rganschow@wipfli.com

President, chairman, or head of utility commission/board or committee:

Name: MR. ROBERT MORROW**Title:** CHAIRMAN**Office Address:**

203 E. BIRCH STREET

P.O. BOX 589

ABBOTSFORD, WI 54405-0589

Telephone: (715) 223 - 3444**Fax Number:** (715) 223 - 8891**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name:**Title:**

Office Address: WIPFLI ULLRICH BERTELSON LLP
3703 OAKWOOD HILLS PARKWAY
P.O. BOX 690
EAU CLAIRE, WI 54702-0690

Telephone: (715) 858 - 6642**Fax Number:** (715) 832 - 2345**E-mail Address:** rganschow@wipfli.com**Date of most recent audit report:** 3/13/2003**Period covered by most recent audit:** JANUARY 1 TO DECEMBER 31, 2002

Names and titles of utility management including manager or superintendent:

Name: MR WILLIAM BEIL**Title:** ADMINISTRATOR OF PUBLIC WORKS**Office Address:**

203 E. BIRCH STREET
P.O. BOX 589
ABBOTSFORD, WI 54405-0589

Telephone: (715) 223 - 3444**Fax Number:** (715) 223 - 8891**E-mail Address:** abbych@charter.net

Name of utility commission/committee: UTILITY COMMITTEE

Names of members of utility commission/committee:

MR KURT KALEPP
MR ROBERT MORROW, CHAIRMAN
MR DALE RACHU
MR DENNIS WESTPHAL

Is sewer service rendered by the utility? NO

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? NO

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	502,615	528,395	1
Operating Expenses:			
Operation and Maintenance Expense (401)	182,316	152,329	2
Depreciation Expense (403)	138,234	135,000	3
Amortization Expense (404)	0	0	4
Taxes (408)	120,994	106,919	5
Total Operating Expenses	441,544	394,248	
Net Operating Income	61,071	134,147	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	61,071	134,147	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	3,101	1,831	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	3,101	1,831	
Total Income	64,172	135,978	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	64,172	135,978	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	156,908	171,889	13
Amortization of Debt Discount and Expense (428)	0	0	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
Total Interest Charges	156,908	171,889	
Net Income	(92,736)	(35,911)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	69,869	100,916	19
Balance Transferred from Income (433)	(92,736)	(35,911)	20
Miscellaneous Credits to Surplus (434)	0	6,016	21
Miscellaneous Debits to Surplus--Debit (435)	6,657	1,152	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	(29,524)	69,869	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE	0	1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE	0	2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE	0	3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON BANK ACCOUNTS	3,101	4
Total (Acct. 419):	3,101	
Miscellaneous Nonoperating Income (421):		
NONE	0	5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE	0	6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE	0	7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE	0	8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
EFFECT OF PRIOR YEAR RESTATEMENT FOR ACCRUED BENEFITS	6,657	9
Total (Acct. 435)--Debit:	6,657	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	0	10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE	0	11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	0	0	0	0	0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0	0	0	0	0	2
Payroll	0	0	0	0	0	3
Materials	0	0	0	0	0	4
Taxes	0	0	0	0	0	5
Other (list by major classes):						
NONE	0	0	0	0	0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	502,615	0	0	0	502,615	1
Less: interdepartmental sales	0	0	0	0	0	2
Less: interdepartmental rents	0	0	0		0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0	0	0	0	0	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE	0	0	0	0	0	6
Revenues subject to Wisconsin Remainder Assessment	502,615	0	0	0	502,615	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	6,637,220	6,619,435	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,017,978	883,704	2
Net Utility Plant	5,619,242	5,735,731	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	37,597	0	6
Special Funds (125)	195,713	149,509	7
Total Other Property and Investments	233,310	149,509	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	237	73	8
Temporary Cash Investments (132)	0	0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	46,722	69,654	11
Other Accounts Receivable (143)	0	61,794	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	37,106	33,594	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	0	0	17
Total Current and Accrued Assets	84,065	165,115	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	5,936,617	6,050,355	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	292,122	292,122	21
Appropriated Earned Surplus (215)	0	0	22
Unappropriated Earned Surplus (216)	(29,524)	69,869	23
Total Proprietary Capital	262,598	361,991	
LONG-TERM DEBT			
Bonds (221)	3,003,748	3,086,236	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	80,123	88,069	26
Total Long-Term Debt	3,083,871	3,174,305	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	1,288	9,978	28
Payables to Municipality (233)	838,727	759,323	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	34,218	36,461	32
Other Current and Accrued Liabilities (238)	7,618	0	33
Total Current and Accrued Liabilities	881,851	805,762	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	0	35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)	0	0	37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,708,297	1,708,297	38
Total Liabilities and Other Credits	5,936,617	6,050,355	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	6,635,673	0	0	0	1
Utility Plant Purchased or Sold (391)	0	0	0	0	2
Utility Plant in Process of Reclassification (392)	0	0	0	0	3
Utility Plant Leased to Others (393)	0	0	0	0	4
Property Held for Future Use (394)	0	0	0	0	5
Construction Work in Progress (395)	1,547	0	0	0	6
Utility Plant Acquisition Adjustments (396)	0	0	0	0	7
Other Utility Plant Adjustments (397)	0	0	0	0	8
Total Utility Plant	6,637,220	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,017,978	0	0	0	9
Total Accumulated Provision	1,017,978	0	0	0	
Net Utility Plant	5,619,242	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	883,704				883,704	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	138,234				138,234	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	2,394				2,394	6
Accruals charged other						7
accounts (specify):						8
	0				0	9
Salvage	0				0	10
Other credits (specify):						11
	0				0	12
Total credits	140,628	0	0	0	140,628	13
Debits during year						14
Book cost of plant retired	6,354				6,354	15
Cost of removal	0				0	16
Other debits (specify):						17
	0				0	18
Total debits	6,354	0	0	0	6,354	19
Balance End of Year	1,017,978	0	0	0	1,017,978	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.17%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0	0	0	0	1
Other (specify):					
NONE	0	0	0	0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0	0	0	0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
Total Additions	0	
Deductions:		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	6
Total accounts written off	0	
Balance end of year	0	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation	0	0	0	0	0	0	1
Other	0	0	0	0	0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	37,106	33,594	2
Sewer utility	0	0	3
Gas utility	0	0	4
Merchandise	0	0	5
Other materials & supplies	0	0	6
Total Materials and Supplies	37,106	33,594	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE	0	0	0	1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE	0	0	0	2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	292,122	1
Changes during year (explain):		
NONE	0	2
Balance end of year	292,122	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1988 WATER REVENUE BONDS	06/01/1988	06/01/2008	4.40%	375,948	1
1997 WATER REVENUE BONDS	10/29/1997	10/01/2037	4.88%	2,627,800	2
Total Bonds (Account 221):				3,003,748	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
\$600,000 PROMISSORY NOTE	08/16/2000	09/10/2010	5.25%	80,123	1
Total for Account 224				80,123	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	120,994	2
Charged electric department expense	0	3
Charged sewer department expense	1,130	4
Other (explain):		
NONE	0	5
Total Accruals and other credits	122,124	
Taxes paid during year:		
County, state and local taxes	117,019	6
Social Security taxes	4,624	7
PSC Remainder Assessment	481	8
Other (explain):		
NONE		9
Total payments and other debits	122,124	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1988 WATER REVENUE BONDS	2,765	24,139	25,545	1,359	1
1997 WATER REVENUE BONDS	32,258	128,420	129,110	31,568	2
Subtotal	35,023	152,559	154,655	32,927	
Advances from Municipality (223)					
NONE	0	0	0	0	3
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
\$600,000 PROMISSORY NOTE	1,438	4,349	4,496	1,291	4
Subtotal	1,438	4,349	4,496	1,291	
Notes Payable (231)					
NONE	0	0	0	0	5
Subtotal	0	0	0	0	
Total	36,461	156,908	159,151	34,218	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,708,297	0	0	0	0	1,708,297	1
Add credits during year:							
For Services	0	0	0	0	0	0	2
For Mains	0	0	0	0	0	0	3
Other (specify):							
NONE	0	0	0	0	0	0	4
Deduct charges (specify):							
NONE	0	0	0	0	0	0	5
Balance End of Year	1,708,297	0	0	0	0	1,708,297	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	1,227,232	0	0	0	0	1,227,232	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE	0	1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS RECEIVABLE	37,597	2
Total (Acct. 124):	37,597	
Special Funds (125):		
DEPRECIATION FUND CASH	133,262	3
OPERATION AND MAINTENANCE CASH	8,037	4
SURPLUS FUND CASH	9,185	5
SPECIAL REDEMPTION	45,229	6
Total (Acct. 125):	195,713	
Notes Receivable (141):		
NONE	0	7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	46,722	8
Electric	0	9
Sewer (Regulated)	0	10
Other (specify):		
NONE		11
Total (Acct. 142):	46,722	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
NONE		14
Total (Acct. 143):	0	
Receivables from Municipality (145):		
NONE		15
Total (Acct. 145):	0	
Prepayments (165):		
NONE		16
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		17
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		18
Total (Acct. 183):	0	
Payables to Municipality (233):		
DUE TO GENERAL FUND	838,727	19
Total (Acct. 233):	838,727	
Other Deferred Credits (253):		
NONE		20
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	6,627,554	0	0	0	6,627,554	1
Materials and Supplies	35,350	0	0	0	35,350	2
Other (specify):						
NONE	0	0	0	0	0	3
Less Average:						
Reserve for Depreciation	950,841	0	0	0	950,841	4
Customer Advances for Construction	0	0	0	0	0	5
Contributions in Aid of Construction	1,708,297	0	0	0	1,708,297	6
Other (specify):						
NONE	0	0	0	0	0	7
Average Net Rate Base	4,003,766	0	0	0	4,003,766	
Net Operating Income	61,071	0	0	0	61,071	8
Net Operating Income as a percent of						
Average Net Rate Base	1.53%	N/A	N/A	N/A	1.53%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	292,122	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	20,172	3
Other (Specify):		
NONE	0	4
Total Average Proprietary Capital	312,294	
Net Income		
Net Income	(92,736)	5
Percent Return on Proprietary Capital	-29.70%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Income Statement Account Details (Page F-02)

The amount in A/C #435 represents the balance that should have been recorded as accrued sick/vacation at 12/31/01. It was necessary to book a prior period adjustment for this amount to correctly report beginning equity.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

email reply received 4/29/03:

Dear Ms. Engelke:

First of all, Thank-you for the information as part of your analytical review. I believe we have looked at all these areas, but I will continue a more thorough examination of each one.

1. In reviewing all of our statistical data and records for 2002, our annual pumpage was 126,955,000, our of a "total treated" water delivered to our customers was 124,583,000, for a difference of 2,372,000, I will obviously further investigate the cause of this.

2. As I have reported to your previously, we have examined hydrant flushing, construction uses, the Fire Departments usage, etc.

3. We have checked over 30 manholes in our system and will continue with those efforts.

4. Tow more things: I will expand on meter testing beyond statutory requirements and increase our distribution system checks for leaks.

5. Regarding the amount reported in Account 233, Payables to Municipality, Page F-18 - this amount represents a combination of cash overdrafts over the years as well as water utility expenses that have been paid for with general fund cash over the years. There is not a detail list of what makes up the balance.

If there are any further concerns, please call or e-mail.

Sincerely,

William E. Beil, Jr.

email 4/1/03:

Dear Mr. Beil:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2002 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issues:

1. An amount is reported in Account 233, Payables to Municipality, Page F-18, described as "due general fund". Please provide more detail described that amount, such as a short list.

2. We are glad you are willing to take a hard look at unaccounted water and we suggest following the steps as described in Attachment A (below). Before you study those steps, here are some introductory comments. Rather than assuming water is being lost through actual leaks in the distribution

FINANCIAL SECTION FOOTNOTES

system, it is possible water is instead unaccounted for by virtue of not being registered because of slow meters, fire department usage, hydrant flushing or other unmetered uses. Until you go through all the recommended steps keep in mind that the "lost" water could have some unusual or unexpected causes. If you have any questions after reviewing the Attachment, please call Peter Feneht at 608-266-5614.

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is elaine.engelke@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

Attachment A

Leakage Detection Steps

(Depending on your results in following these steps, you may not have to address all steps.)

1. Determine if there is a problem. Compare totals of water entering the system to totals of water leaving it. It is a simple idea, but the challenge is keeping track of the many sources of both inputs and outputs.
 - A. Water entering: From all sources: well houses, treatment plants, and/or wholesale water purchases. (Page W-10, line between Lines 12 & 13)
 - B. Water leaving: All customer sales, municipal/utility uses (unmetered, measured, or estimated), main flushing, main breaks, fire department uses, park and other public uses. (Page W-10, Lines 13, 14, 15 & 17)
 - C. Find the percentage of water leaving to water entering. Compare readings from the same quarter. Subtract this percentage from 100%. The result is your water loss percentage. (Page W-10, Line 19) Is it excessive? (This means, is it greater than 25% for Class C and D utilities, or greater than 15% for Class A-B utilities?)

If "yes" (percentage is excessive), please proceed to the next step.

If "no" (percentage is not excessive), your water losses are in an acceptable range. You can skip to Step 5.

2. Determine the accuracy of all meters used for measuring water supplies (entering) and other meters (leaving) for regular customers, municipal uses, construction sites, etc.

- A. Are station meters at the well houses tested at least every two years and accurate daily records kept on the amount of water pumped into the

FINANCIAL SECTION FOOTNOTES

accurate daily records kept on the amount of water pumped into the distribution system?

B. Are all meters being tested on a periodic basis (Wis. Admin. Code 185.76) and maintained within required accuracy guidelines (Wis. Admin. Code 185.65)?

C. After meter inaccuracies are corrected is the percentage of Step 1.C. still excessive?

If percentage is still excessive, please proceed to the next step.

If percentage is now no longer excessive, your water losses are in an acceptable range. You can skip to Step 5.

3. Determine amounts of unmetered and unmeasured water uses. (Lines 13-15, Schedule W-10)

A. Is it practical to meter or measure water uses (main flushing, fire department training, filter backwashing, construction sites, bulk water, pools, parks, schools, etc.) where it has not normally been done before? If this is not practical, could more effort be put into estimates? For example, it is not practical to meter main flushing at every hydrant, however the flushing at several hydrants could be metered along with the number of minutes the hydrant is left open to determine the gallons used per minute. Then the gallons used for main flushing could be estimated by multiplying the number of hydrants flushed by the number of minutes they are left open to determine the total gallons used for main flushing. (Page W-10, Line 13)

B. Filling trucks or pools should be metered. When that is not practical, the tank or pool dimensions can provide capacity information to be used in estimating water usage.

C. Routine Fire Department uses of water from hydrants should be measured or estimated.

D. After all reasonable efforts are made to identify and improve measuring or estimating of unmetered water uses, is the percentage of Step 1.C. still excessive?

If percentage is still excessive, please proceed to the next step.

If percentage is now not excessive, your water losses is in an acceptable range. You can skip to Step 5.

4. Check for distribution system leakage.

A. Observe for water running in the street or surfacing on nearby ground. It is a common indication of water leaks in mains.

B. Check manholes for excessive flows. Testing this water for fluoride and chlorine may confirm water main leakage.

C. Use sonic leak detection devices. Test a few strategic locations or apply a system-wide approach. Try nighttime listening when customer use is lowest and leaks are more detectable.

D. Don't forget checking difficult locations like railroad crossings or stream crossings, where leaks might be hidden.

E. When customers complain of low water pressure, check these areas for leaks.

If percentage is still excessive, please review some or all of these steps.

FINANCIAL SECTION FOOTNOTES

If percentage is now not excessive, your water losses are in an acceptable range. You can proceed to Step 5.

- 5. Adopt a preventive approach and seek further training.
 - A. Periodically exercise and maintain distribution and hydrant valves.
 - B. Incorporate leak detection efforts with other maintenance activities.
 - C. Improve your knowledge through additional training and from publications.
 - D. Seek assistance and advice from WRWA and/or AWWA.
-

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	495,564	1
Total Sales of Water	495,564	
Other Operating Revenues		
Forfeited Discounts (470)	1,337	2
Other Water Revenues (474)	5,714	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	7,051	
Total Operating Revenues	502,615	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	130,265	5
General Operating Expenses (680-690)	52,051	6
Total Operation and Maintenance Expenses	182,316	
Other Operating Expenses		
Depreciation Expense (403)	138,234	7
Amortization Expense (404)	0	8
Taxes (408)	120,994	9
Total Other Operating Expenses	259,228	
Total Operating Expenses	441,544	
NET OPERATING INCOME	61,071	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	0	0	0	1
Commercial	2	162	577	2
Industrial	0	0	0	3
Total Unmetered Sales to General Customers (460)	2	162	577	
Metered Sales to General Customers (461)				
Residential	679	29,899	147,780	4
Commercial	116	21,646	73,099	5
Industrial	13	32,442	73,299	6
Total Metered Sales to General Customers (461)	808	83,987	294,178	
Private Fire Protection Service (462)	7		5,868	7
Public Fire Protection Service (463)	1		180,549	8
Other Sales to Public Authorities (464)	21	4,258	14,392	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	0	0	0	12
Total Sales of Water	839	88,407	495,564	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	180,549	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
NONE	0	4
Total Public Fire Protection Service (463)	180,549	
Forfeited Discounts (470):		
Customer late payment charges	1,337	5
Other (specify):		
NONE	0	6
Total Forfeited Discounts (470)	1,337	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	3,830	7
Other (specify):		
SALE OF MATERIALS	308	8
WATER METER INSTALLATIONS	786	9
METER CALIBRATION CHARGE	715	10
DISCONNECTION CHARGES	75	11
Total Other Water Revenues (474)	5,714	
Amortization of Construction Grants (475):		
NONE	0	12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	48,972	1
Purchased Water (610)	0	2
Fuel or Power Purchased for Pumping (620)	36,412	3
Chemicals (630)	6,198	4
Supplies and Expenses (640)	19,902	5
Repairs of Water Plant (650)	17,874	6
Transportation Expenses (660)	907	7
Total Plant Operation and Maintenance Expenses	130,265	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	19,023	8
Office Supplies and Expenses (681)	2,565	9
Outside Services Employed (682)	15,471	10
Insurance Expense (684)	6,148	11
Employees Pensions and Benefits (686)	8,844	12
Regulatory Commission Expenses (688)	0	13
Miscellaneous General Expenses (689)	0	14
Uncollectible Accounts (690)	0	15
Total General Operating Expenses	52,051	
Total Operation and Maintenance Expenses	182,316	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		117,019	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,130	2
Net property tax equivalent		115,889	
Social Security		4,624	3
PSC Remainder Assessment		481	4
Other (specify): NONE		0	5
Total tax expense		120,994	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Clark	Marathon			1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.207220	0.207529			3
County tax rate	mills		7.322220	5.762848			4
Local tax rate	mills		7.501220	9.360386			5
School tax rate	mills		10.914470	10.939586			6
Voc. school tax rate	mills		2.005490	2.008467			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
Total tax rate	mills		27.950620	28.278816			10
Less: state credit	mills		1.339720	0.958856			11
Net tax rate	mills		26.610900	27.319960			12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.501220	9.360386			14
Combined School Tax Rate	mills		12.919960	12.948053			15
Other Tax Rate - Local	mills		0.000000	0.000000			16
Total Local & School Tax	mills		20.421180	22.308439			17
Total Tax Rate	mills		27.950620	28.278816			18
Ratio of Local and School Tax to Total	dec.		0.730616	0.788875			19
Total tax net of state credit	mills		26.610900	27.319960			20
Net Local and School Tax Rate	mills		19.442359	21.552022			21
Utility Plant, Jan. 1	\$	6,619,435	6,000,858	618,577			22
Materials & Supplies	\$	33,594	33,594	0			23
Subtotal	\$	6,653,029	6,034,452	618,577			24
Less: Plant Outside Limits	\$	433,294	995	432,299			25
Taxable Assets	\$	6,219,735	6,033,457	186,278			26
Assessment Ratio	dec.		0.965155	0.947091			27
Assessed Value	\$	5,999,643	5,823,221	176,422			28
Net Local & School Rate	mills		19.442359	21.552022			29
Tax Equiv. Computed for Current Year	\$	117,019	113,217	3,802			30
Tax Equivalent per 1994 PSC Report	\$	45,903					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	117,019					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	87,866	0	4
Structures and Improvements (311)	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	6
Lake, River and Other Intakes (313)	0	0	7
Wells and Springs (314)	256,526	0	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	0	0	10
Other Water Source Plant (317)	0	0	11
Total Source of Supply Plant	344,392	0	
PUMPING PLANT			
Land and Land Rights (320)	216	0	12
Structures and Improvements (321)	249,401	0	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	19,229	0	15
Steam Pumping Equipment (324)	0	0	16
Electric Pumping Equipment (325)	105,664	0	17
Diesel Pumping Equipment (326)	0	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	1,318	0	20
Total Pumping Plant	375,828	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0	0	21
Structures and Improvements (331)	0	0	22
Water Treatment Equipment (332)	2,550,198	0	23
Total Water Treatment Plant	2,550,198	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	58,909	0	24
Structures and Improvements (341)	0	0	25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)	0	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)	0	0	87,866	4
Structures and Improvements (311)	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	7
Wells and Springs (314)	0	0	256,526	8
Infiltration Galleries and Tunnels (315)	0	0	0	9
Supply Mains (316)	0	0	0	10
Other Water Source Plant (317)	0	0	0	11
Total Source of Supply Plant	0	0	344,392	
PUMPING PLANT				
Land and Land Rights (320)	0	0	216	12
Structures and Improvements (321)	0	0	249,401	13
Boiler Plant Equipment (322)	0	0	0	14
Other Power Production Equipment (323)	0	0	19,229	15
Steam Pumping Equipment (324)	0	0	0	16
Electric Pumping Equipment (325)	0	0	105,664	17
Diesel Pumping Equipment (326)	0	0	0	18
Hydraulic Pumping Equipment (327)	0	0	0	19
Other Pumping Equipment (328)	0	0	1,318	20
Total Pumping Plant	0	0	375,828	
WATER TREATMENT PLANT				
Land and Land Rights (330)	0	0	0	21
Structures and Improvements (331)	0	1,964,238	1,964,238	22
Water Treatment Equipment (332)	0	(2,137,798)	412,400	23
Total Water Treatment Plant	0	(173,560)	2,376,638	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)	0	0	58,909	24
Structures and Improvements (341)	0	0	0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	620,622	0	26
Transmission and Distribution Mains (343)	2,114,829	11,728	27
Fire Mains (344)	0	0	28
Services (345)	166,384	5,726	29
Meters (346)	120,365	1,925	30
Hydrants (348)	174,819	1,989	31
Other Transmission and Distribution Plant (349)	0	0	32
Total Transmission and Distribution Plant	3,255,928	21,368	
GENERAL PLANT			
Land and Land Rights (370)	0	0	33
Structures and Improvements (371)	47,806	0	34
Office Furniture and Equipment (372)	16,642	0	35
Computer Equipment (372.1)	0	0	36
Transportation Equipment (373)	13,051	0	37
Other General Equipment (379)	15,590	1,224	38
Other Tangible Property (390)	0	0	39
Total General Plant	93,089	1,224	
Total utility plant in service directly assignable	6,619,435	22,592	
Common Utility Plant Allocated to Water Department	0	0	40
Total utility plant in service	6,619,435	22,592	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)	0	0	620,622	26
Transmission and Distribution Mains (343)	1,851	0	2,124,706	27
Fire Mains (344)	0	0	0	28
Services (345)	904	0	171,206	29
Meters (346)	3,285	0	119,005	30
Hydrants (348)	314	0	176,494	31
Other Transmission and Distribution Plant (349)	0	0	0	32
Total Transmission and Distribution Plant	6,354	0	3,270,942	
GENERAL PLANT				
Land and Land Rights (370)	0	0	0	33
Structures and Improvements (371)	0	0	47,806	34
Office Furniture and Equipment (372)	0	0	16,642	35
Computer Equipment (372.1)	0	0	0	36
Transportation Equipment (373)	0	0	13,051	37
Other General Equipment (379)	0	173,560	190,374	38
Other Tangible Property (390)	0	0	0	39
Total General Plant	0	173,560	267,873	
Total utility plant in service directly assignable	6,354	0	6,635,673	
Common Utility Plant Allocated to Water Department	0	0	0	40
Total utility plant in service	6,354	0	6,635,673	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January	0	0	10,460	10,460	1
February	0	0	9,301	9,301	2
March	0	0	9,896	9,896	3
April	0	0	10,282	10,282	4
May	0	0	10,743	10,743	5
June	0	0	11,217	11,217	6
July	0	0	11,965	11,965	7
August	0	0	12,261	12,261	8
September	0	0	10,919	10,919	9
October	0	0	11,135	11,135	10
November	0	0	9,369	9,369	11
December	0	0	9,407	9,407	12
Total annual pumpage	0	0	126,955	126,955	
Less: Water sold				88,407	13
Volume pumped but not sold				38,548	14
Volume sold as a percent of volume pumped				70%	15
Volume used for water production, water quality and system maintenance				800	16
Volume related to equipment/system malfunction				210	17
Non-utility volume NOT included in water sales				0	18
Total volume not sold but accounted for				1,010	19
Volume pumped but unaccounted for				37,538	20
Percent of water lost				30%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
The administrator of public works and his employees are taking a hard look at the system to determine exactly where the loss could be coming from. At this point they are not quite sure where the lost water is going.					
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				618	23
Date of maximum: 4/25/2002					24
Cause of maximum:					25
Watermain break					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				166	26
Date of minimum: 11/29/2002					27
Total KWH used for pumping for the year				425,156	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL #01	BG 273	50	24	23,584	Yes	1
WELL #02	BG 274	80	15	29,781	Yes	2
WELL #03	BG 275	42	10	25,090	Yes	3
WELL #04	BG 276	80	6	31,103	Yes	4
WELL #05	BG 277	60	12	44,698	Yes	5
WELL #06	BG 278	92	10	17,662	Yes	6
WELL #07	BG 279	73	10	13,206	Yes	7
WELL #09	BG 281	71	14	20,995	Yes	8
WELL #08	BG280	98	10	14,120	Yes	9
WELL #11	FJ571	38	18	61,286	Yes	10
WELL #12	GC 559	38	12	34,419	Yes	11
WELL #10	GS 751	44	24	30,751	Yes	12

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1	#10	#11	1
Location	303 S. 1ST ST.	4962 CEMETARY AVE.	4962 CEMETARY AVE.	2
Purpose	P	P	P	3
Destination	T	T	T	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1973	1970	1992	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	SUBMERSIBLE	7
Actual Capacity (gpm)	185	250	35	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	GENERAL ELECTRIC	RED JACKET	9
Year Installed	1973	1988	1992	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	10	15	5	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#12	#2	#3	14
Location	4962 CEMETARY AVE	110 W. BUTTERNUT ST.	610 E. SPRUCE ST.	15
Purpose	P	P	P	16
Destination	T	T	R	17
Pump Manufacturer	LAYNE	LAYNE	LAYNE	18
Year Installed	1992	1936	1998	19
Type	SUBMERSIBLE	VERTICAL TURBINE	SUBMERSIBLE	20
Actual Capacity (gpm)	35	230	22	21
Pump Motor or Standby Engine Mfr	RED JACKET	GENERAL ELECTRIC	RED JACKET	22
Year Installed	1992	1936	1941	23
Type	ELECTRIC	ELECTRIC	ELECTRIC	24
Horsepower	5	15	5	25

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#4	#5	#6	1
Location	412 W. BUTTERNUT ST.	101 W. ELM ST.	510 W. HEMLOCK ST.	2
Purpose	P	P	P	3
Destination	T	T	T	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1948	1958	1976	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	SUBMERSIBLE	7
Actual Capacity (gpm)	20	325	20	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	GENERAL ELECTRIC	GENERAL ELECTRIC	9
Year Installed	1948	1958	1976	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	5	15	2	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#7	#8	#9	14
Location	300 N. 2ND AVE.	520 W. HEMLOCK ST.	501 W. PINE ST.	15
Purpose	P	P	P	16
Destination	T	T	T	17
Pump Manufacturer	LAYNE	LAYNE	LAYNE	18
Year Installed	1979	1976	1979	19
Type	SUBMERSIBLE	SUBMERSIBLE	SUBMERSIBLE	20
Actual Capacity (gpm)	20	20	20	21
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	GENERAL ELECTRIC	GENERAL ELECTRIC	22
Year Installed	1979	1976	1979	23
Type	ELECTRIC	ELECTRIC	ELECTRIC	24
Horsepower	2	2	2	25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1	#2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S	ET	4
			5
Year constructed	1905	1997	6
			7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	8
			9
Elevation difference in feet (See Headnote 3.)	97	155	10
Total capacity in gallons (actual)	188,000	400,000	11
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER	13
			14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	CENTRAL FACILITIES	15
			16
Filters, type (gravity, pressure, other, none)	NONE	PRESSURE	17
			18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	310.0000	19
			20
Is a corrosion control chemical used (yes, no)?	N	Y	21
			22
Is water fluoridated (yes, no)?	N	Y	23
			24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	860	0	0	0	860	1
M	D	3.000	184	0	0	0	184	2
M	D	4.000	3,640	0	0	0	3,640	3
M	D	6.000	61,009	520	520	0	61,009	4
M	D	8.000	33,676	0	0	0	33,676	5
M	D	10.000	65	0	0	0	65	6
M	D	12.000	21,466	0	0	0	21,466	7
M	D	16.000	188	0	0	0	188	8
Total Within Municipality			121,088	520	520	0	121,088	
M	D	12.000	4,000	0	0	0	4,000	9
Total Outside of Municipality			4,000	0	0	0	4,000	
Total Utility			125,088	520	520	0	125,088	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	752	0	0	0	752	4	1
M	1.000	84	12	12	0	84	31	2
M	1.250	3	0	0	0	3	3	3
M	1.500	4	0	0	0	4	0	4
M	2.000	18	0	0	0	18	1	5
M	3.000	3	0	0	0	3	0	6
M	4.000	5	0	0	0	5	0	7
M	6.000	11	0	0	0	11	0	8
Total Utility		880	12	12	0	880	39	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	835	16	13	0	838	77	1
1.000	29	0	4	0	25	2	2
1.250	3	0	1	0	2	0	3
1.500	8	0	0	0	8	0	4
2.000	14	1	1	0	14	2	5
3.000	6	0	0	(1)	5	5	6
4.000	2	0	0	0	2	1	7
Total:	897	17	19	(1)	894	87	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	690	87	6	11	0	44	838	1
1.000	1	16	3	4	0	1	25	2
1.250	0	2	0	0	0	0	2	3
1.500	0	3	1	1	3	0	8	4
2.000	0	7	3	3	0	1	14	5
3.000	0	3	1	1	0	0	5	6
4.000	0	0	1	1	0	0	2	7
Total:	691	118	15	21	3	46	894	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	5	0	0	0	5	1
Within Municipality	150	1	1	0	150	2
Total Fire Hydrants	155	1	1	0	155	
Flushing Hydrants						
	11	0	0	0	11	3
Total Flushing Hydrants	11	0	0	0	11	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year: 138

Number of distribution system valves end of year: 361

Number of distribution valves operated during year: 51

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

A/C #630 - The utility started treating its water with more chemicals to prevent/minimize the erosion of the copper tubing in the system.

A/C #640 - The utility incurred a significant amount of water testing expenditures in 2002 related to sampling done for the proposed well #14.

A/C #650 - The utility performed a large amount of maintenance on curbstops during 2002.

A/C #682 - The utility incurred additional expenditures in 2002 related to the preparation of the application to increase rates.

Water Utility Plant in Service (Page W-08)

The additions in A/C #343 were financed through available resources of the utility.

The adjustments reported were to classify the structures and improvements and the SCADA portions of the construction projects that were completed in the late 1990's. This reclassification was requested by the PSC.

Water Mains (Page W-15)

The 520' of 6" main that was added during 2002 was paid for with available utility resources.

Water Services (Page W-16)

The services were paid for with available utility resources.

Meters (Page W-17)

The adjustment in the 3" category was necessary to bring the count into agreement with the meters actually in use.

Hydrants and Distribution System Valves (Page W-18)

The administrator of public works will be reminded of the requirement to operate each valve at least once every two years.
